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UNITED STATES DEPARTMENT OF AGRICULTURE  
BUREAU OF HOME ECONOMICS  
WASHINGTON, D. C.

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## RECORD OF FAMILY EXPENDITURES

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# DIRECTIONS FOR KEEPING A RECORD OF FAMILY EXPENDITURES

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One member of the family should be appointed to keep the record. She will find it a good plan to have an ordinary blank book with a pencil attached to it left in some convenient place, and to see that every day each member of the family writes down in it the name and the cost of all articles and services bought that day, except those paid for out of personal allowances. Later, she will transfer these entries to the record, classifying them under the proper headings. This may be done each day or each week, but in either case it is a good plan to have one set time for doing it. At the end of the month a summary of all expenditures should be drawn up so that the members of the family may see just what they have done with their income.

Where one person buys many things, it is convenient for her to have a small notebook which may be carried in her bag. This book may also be used as a memorandum, the articles to be bought on each shopping trip being written down in it before leaving home, and then, as each article is purchased, the price paid entered after it. Any articles on the memorandum which are not bought should be crossed off in order to avoid confusion when the entries in the small book are transferred to the record.

## HOW TO CLASSIFY THE FAMILY INCOME AND EXPENDITURES

It is not enough to write down everything that the family receives and everything that it spends. If a record of family expenditures is to be really useful it is necessary to have some system of classification of income and expenditures. Then not only the total received by the family and the total spent, but also the amount of the income from different sources and the amount that has been spent on food, on clothing, on recreation, and so forth, will be readily found. The family is interested in getting the best returns for its expenditures. This means keeping total expenditures within total income, and so dividing expenditures among the different items that the family will have the best balanced living possible under its given circumstances.

The following classification of income and expenditures is the one used in the headings of this record:

### INCOME.

This includes all receipts from the following sources: Income from farm or other business or profession (not to be put back into the business); salary; earnings from extra or irregular work; interest received on savings account, bonds, notes, mortgages, or other investments; dividends on stocks or other investments; rents received less the costs of maintaining the properties; profits from the sale of real estate or of other investments which have been made from past family income; gifts of money; profits from boarders and lodgers. It should be noted that the receipts from boarders and lodgers do not, of course, represent all profit. To find the profit or net income from boarders or lodgers, it is necessary to subtract the cost of keeping them from the amount which they pay.

If a money value is put upon gifts received and upon farm products used in the household and this value entered as income, it is necessary to enter the same items and their money value as expenditures under the proper heading. For example, if the value of a coat received as a gift is entered as income, the item "coat" and its value must be entered also as an expenditure on the clothing record of the person receiving it.

Besides the receipts listed above, a family may have money coming in during the year from other sources. An insurance policy for an endowment may be paid, a policy cashed in, an investment sold, or a loan previously made paid back. These receipts should not be regarded as income. They are past savings which are changing their form. If it is necessary to spend them for current expenses, it means that the property accumulated by the family is reduced by that amount. For method of recording them, see Forms 17, 21, 24, and 25.

Likewise, money borrowed for family expenses is not income but a debt which must later be paid out of income or savings. For method of recording, see Forms 17 and 22.

### EXPENDITURES.

#### FOOD.

Food purchased.  
Meals out.

#### HOUSING.

Rent, or—  
Taxes on house and lot.  
Fire insurance on house.  
Repairs and improvements on house and on grounds.  
Interest on mortgage on house and lot.

## EXPENDITURES—Continued.

### OPERATING.

Fuel.  
Light and power.  
Telephone.  
Water.  
Ice.  
Household supplies. These include such things as string, paper, tacks, laundry starch, bluing, soap, cleaning powders, and so forth.  
Paid service in house and in garden where the latter is not a part of the general farm business.  
Laundry done out.  
Fire insurance on furniture and equipment.  
Rent of safe-deposit box.  
Stationery, postage, telegrams, expressage, freight, drayage, for household.  
Car fare on street car, bus, and train in connection with family and household business, and to and from work, but not for vacations or pleasure trips.  
Interest on money borrowed for general family expenditures. (Interest on money borrowed for a particular purpose, as, for example, education, should be entered under the special heading.)

### FURNISHINGS AND EQUIPMENT.

This includes all furniture, floor coverings, curtains, shades and hangings, bedding, linen, tableware, pictures and ornaments, cut flowers and potted plants for house, all equipment such as musical instruments, washing machines, sewing machines, refrigerators, stoves, brooms, sweepers, mops, and canning equipment, and all utensils and appliances for kitchen and laundry, and replacement and repairs of the same. The cost of storage of household furnishings and equipment should be included here.

### CLOTHING.

This includes a separate record for each member of the family, covering all materials, trimmings, paid labor, ready-made garments, accessories such as hair nets, pins, and so forth, dry cleaning, pressing, and repairing. Such items as small findings, thread, cleaning materials, and so forth, which can not be divided among the individual members of the family, are listed under a general clothing record.

### HEALTH.

This includes all expenses for doctor, dentist, oculist, nurse, hospital, medicine, eyeglasses, surgical appliances, special treatments, and travel necessitated by ill health.

### DEVELOPMENT.

Formal education. Expenses for school, including travel, board, lodging, tuition, special fees, books, and supplies.  
Reading matter. Newspapers, magazines, books other than school texts and technical literature.  
Public welfare. Contributions to church, social service, educational and civic organizations, and taxes other than those on house and lot, and on automobile.  
Gifts to individuals outside the family.  
Recreation. Theater, movies, concerts, lectures, dues to social clubs, sheet music, phonograph records, radio supplies, athletic supplies, toys, pets, entertaining. Where much entertaining is done this may be made a special heading. In some cases expenses of entertaining should be entered under Vocation, as explained below.  
Vacation and pleasure trips. Transportation, hotels, meals, and any other expenses incurred on the trip.  
Vocation. All expenses, outside Formal Education, incurred in connection with one's business or profession, not charged to the business but paid for out of family income, as attendance at business or professional conferences, dues to business or professional organizations, technical literature, use of auto for promoting business or profession, entertaining directly necessitated by business reasons, and travel and moving expenses in connection with changing positions.

### PERSONAL.

Expenditures for toilet articles and supplies, barber, hairdresser, candy, tobacco, jewelry, and other personal items. These would all be covered by a personal allowance.

### AUTOMOBILE.

Cost of gas, oil, repairs, replacements, new equipment, fire, theft, and liability insurance, license, tax, and garage if one is rented.

### SAVINGS.

Emergency fund. Money kept in the bank to meet unexpected demands. Also, expenditures for insurance carried for the same purpose, such as accident, burglary, and health insurance, including extra premiums on life-insurance policies for double indemnity and for partial and total disability.  
Savings account.  
Insurance, life, endowment, and annuity.  
Payments on house.  
Investments in real estate, mortgages, Government securities, bonds, stocks, and so forth.

## DIRECTIONS FOR USING THE FORMS

This record of family expenditures is put together in loose-leaf form so that it may be adapted to the needs of different families. It is not likely that any one family will require all the forms.

### Form 1. ESTIMATES OF INCOME.

Write in on the blank lines at the left-hand side any sources of income not listed. Estimate the amount which will be received each month during the year from each source, and also the totals for each month and for the year.

Transfer the totals of estimated income from all sources for each month and for the year to the bottom line of Form 2.

### Form 2. ESTIMATES OF EXPENDITURES.

Use this sheet in planning the family expenditures for the coming year. If the family has been keeping records, enter in the first column the amounts which were spent on each of the items during the past year. If these are studied, they will be of help in deciding on future expenditures. Next, write down under the month in which they will be made all expenditures the amount of which can be estimated fairly accurately. These would include taxes, interest on mortgage or other debt, and insurance. Then fill in for each month the items such as food, fuel, light and power, water, telephone, ice, household supplies, paid service, laundry, carfare, and savings. Next, make a trial total for each month, and then distribute the other expenses, for clothing, development, furnishings and equipment, and repairs and improvement on house, in such a way that total expenditures will be nearly equal from one month to the next.

It will be noticed that the figures for the total of each group, Total Food, Total Housing, and so forth, are above heavy black lines. In adding the columns to get the totals for each month, add only the figures immediately above the heavy black lines.

### Form 3. INCOME RECEIVED.

Write in at the top of the columns the various sources of the income, and on the line Estimates for Year the amount expected from each source as estimated on Form 1. When income is received, write down the date and any description desired and enter the amount in the proper column according to the source of the income.

At the end of each month draw a line across the columns, total each column, and write the total of all columns in the last one headed Total. This figure gives the total income received that month. Transfer this total to Summary, Form 16. Then draw a line across the page and enter immediately below it the income received the next month, and so on, using as many pages during the year as are needed. Received to Date and Estimates for Month may be the first entries each month.

### Form 4. FOOD PURCHASED.

One page or more may be needed for each month. Under Food Purchased enter quantity and name of food. If the totals for all the preceding months are added and entered after Spent to Date and this total compared with the Estimate for the Year, it can be seen, without reference to the Summary, whether or not the plan for food expenditures is being followed. See also directions under Forms 15 and 16. At the end of each month transfer the total to Summary, Form 16.

### Form 5. FOODS—MEALS OUT.

If these come only occasionally, one page may last for the year. If one or more members of the family take meals out regularly, it would be well to write in, as the first entries for each month, Spent to Date and Estimate for Month as on Form 4, and to keep a page or a column for each month. At the end of each month transfer the total to Summary, Form 16.

### Form 6. HOUSING.

One page may do for the year. At the end of each month draw a line across the columns, total each column, and write the total expenditure for the month in the column headed Total. Transfer the total to Summary, Form 16, then draw a line across the page and write in the entries for next month immediately below it. If it is desired, the items Spent to Date and Estimate for Month may be made the first entries for each month.

### Form 7. OPERATING. Form 8. FURNISHINGS AND EQUIPMENT.

Write down the items purchased and enter the cost in the proper column. Total each month as described under Form 6.

### Form 9. CLOTHING.

Allow one page or one column for each member of the family, writing in his name after Record of. Enter the number, kind, and cost of every article purchased for each individual in the proper clothing account. For such items as thread, sewing supplies, and so forth, which are not bought for any one individual, head one page or column General Clothing. Total each month as described under Form 6.

### Form 10. HEALTH. Form 11. DEVELOPMENT.

Follow directions under Form 6.

### Form 12. PERSONAL.

There are two ways of handling these items. Each member of the family may be given an allowance for his own personal expenditures. In this case each individual would keep a record of his own expenditures as he pleased, and only the entry Allowance, the name of the person receiving it, and the amount, would be entered in the Family Record. If there are no allowances, then all items of personal expenditure should be entered in the Family Record. In such cases it is well to have a separate page or a separate column for each individual, and also one for General Personal to cover such things as toilet soap, which the homemaker may buy in quantity for the use of all members of the family. Total each month as described under Form 6.

Estimate of  
Income

Estimate of  
Expenditures

Income  
Received

Food

Meals Out

Housing

Operating

Furnishings  
and  
Equipment

Clothing

Health

Development

Personal

Automobile

Savings

Products  
Furnished by  
Farm

Summary of  
Expenditures

Summary of  
Property  
Owned

Garden  
Record

Poultry  
Record

Canned and  
Preserved  
Food Record

Accounts  
Receivable

Accounts  
Payable

Household  
Inventory

Record of  
Insurance  
Policies

Record of  
Investments

### Form 13. AUTOMOBILE.

On this page keep a record of all expenditures on the automobile. Total each month as described under Form 6.

To know exactly what the automobile is costing it is necessary, in addition to having total money expenditures for the year, to estimate depreciation. One way of doing this is to subtract the turn-in value of the car on the last day of the year from the turn-in value on the first day of the year. The difference between the two is depreciation for the year. However, when transferring monthly totals to the summary sheet, Form 16, do not transfer Depreciation as this does not represent a money outlay.

### Form 14. SAVINGS.

Besides those items listed in the classification on page 5 under Emergency Fund, money being accumulated during a few months to meet some special expenditure may also be entered there. If money is withdrawn from savings, note this fact and remember to subtract it when making totals for the month as described under Form 6.

### Form 15. PRODUCTS FURNISHED BY FARM FOR HOUSEHOLD USE.

In order to have a true picture of the value of the living of the farm family, it is necessary to know not only what cash expenditures are made but also what is the value of the products, food, ice, and fuel, which have been furnished by the farm.

It is convenient to have a pad hanging in the kitchen and to write down on it the kind and quantity of all such furnished commodities. The kind and quantity of fruit and vegetables to be used immediately for eating or for canning should be written down as soon as brought in from the garden. Stored fruit and vegetables and preserved meat should be entered as they are brought out of storage. Home-canned goods do not need to be recorded as they are used, because the materials from which they are made are entered at time of canning. Butter may be entered at time of churning. Be careful not to count materials more than once. For example, if whole milk is listed, then do not list again the cream and butter made from that same milk.

At the end of the week or month transfer the entries on the pad to Form 15. Then once a month ascertain prices at the stores where the homemaker makes similar purchases, and enter the value of the various items. Total each month as described under Form 6.

If these totals are transferred to the Summary, Form 16, under Food and Operating, they must also be entered on Form 3, Income, in a column which would be headed Products Furnished by Farm.

### Form 16. SUMMARY OF EXPENDITURES.

This sheet is almost a duplicate of the Estimates of Expenditures sheet, Form 2. Each month transfer the totals from the various forms to this summary sheet and then compare these totals for the month with the estimates on Form 2. This will show how well the spending plan and the actual expenditures are keeping together.

It will be noticed that there is no provision made for a formal balancing of the year's record. This is done purposely. The object of a record is not a perfectly balanced set of accounts, but a knowledge of how the family has spent its income, and what it has got for it.

On the farm where hired men are fed in the house, the cost of their board should be subtracted from the total food cost before this total is entered on the Summary. The cost of boarding farm labor is part of the expenses of the farm business and should be entered in the farm accounts and not in the record of family expenditures. The same is true also of automobile used for farm business. If income listed on Form 3 is used to pay such farm business expenses, then either the amount must be paid back to the household from farm business funds or the amount subtracted from the income listed on Form 3, since it was not used for family expenditures.

Besides these forms there are others which, while not an essential part of a record of family expenditures, may be useful for certain purposes.

### Form 17. SUMMARY OF PROPERTY OWNED.

Under Assets write down all cash on hand, money in checking account, and savings account; the present market value of any real estate, stocks, bonds, mortgages, notes receivable, and other investments or business; the present cash value of insurance policies of all kinds; the present value of furnishings and equipment; the present value of the automobile and of any farm equipment and livestock owned by the family; and also the value of any accounts receivable which it seems likely will be collected, and of any other property.

Under Liabilities list all current bills due, notes payable, and all other indebtedness or mortgages. The difference between the total Assets and total Liabilities gives the total value of all property owned, or of debts in excess of property owned.

### Form 18. GARDEN RECORD. Form 19. POULTRY RECORD.

On these two forms enter all expenditures made for the garden and for the poultry, all home-grown garden and poultry products used in the household (these can be readily transferred from Products Furnished by the Farm, Form 15), and all products sold. The difference between the total value of all products used and sold and the total of expenditures represents the gain from garden or poultry. Under Expenditures list all money spent on the garden for seed, fertilizer, hired help, etc.; and likewise for the poultry all money spent for feed, hired help, equipment and buildings, etc. To find the real profit, value of one's own labor and interest on investment would have to be included also. These pages should be totaled each month. The gain or profit from the garden and from the poultry may be entered on Form 3 as income received, if the value of the products used in the household is included under Food on the Summary, Form 16. See directions under Forms 4 and 15.

### Form 20. CANNED AND PRESERVED FOOD RECORD.

On this page enter all equipment such as jars, rubber rings, and so forth, bought during the season. In the case of those articles which will last more than one year, write in only the Cost for This Year. Suppose jars last three years on the average and cost 15 cents apiece, the Cost for This Year would be 5 cents.

When the record is first started, an inventory should be made on Form 23 of all equipment on hand, and the amount paid for each piece divided over the number of years it will last. Then each year under Equipment the first entry would be Equipment on Hand, Cost for This Year. Add to this the cost of equipment bought during the season and divide the total by the number of units made. This gives the cost per unit for equipment.

**Form 20.—CANNED AND PRESERVED FOOD RECORD.—Continued.**

On the next page, Form 20-a, under Material Used, list the kind, quantity, and value of all material, fruit, sugar, and so forth, and if possible fuel, used in each canning project. Add to this total value the cost per unit for equipment multiplied by the number of units made. The resulting total is the value of this particular lot of canned or preserved food, not taking into consideration labor required to make it, nor interest on equipment, both of which would have to be included if one were canning or preserving on a commercial basis.

**Form 21. ACCOUNTS RECEIVABLE.**

The homemaker who sells garden or poultry products may have customers who do not pay cash. This form will enable her and other homemakers in a similar situation to keep a record of what is due them and what has been paid on each account. This should be totaled each month as described under Form 6, but do not transfer totals to Summary.

**Form 22. ACCOUNTS PAYABLE.**

Likewise, if the family has notes or bills due, or runs charge accounts which are not always paid fully on the first of each month, Form 22 will be convenient in keeping a record of what the family owes. This should be totaled each month as described under Form 6, but do not transfer totals to Summary.

**Form 23. HOUSEHOLD INVENTORY.**

For the purpose of fire insurance settlements and also in order to plan ahead for necessary replacements, an inventory of Household Furnishings and Equipment is desirable. From it one can learn how often such things as linens, for example, have to be replaced. This inventory should be made in duplicate and one copy kept in some safe place other than the house.

**Form 24. RECORD OF INSURANCE POLICIES. Form 25. RECORD OF INVESTMENTS.**

Since it is more and more the custom to keep insurance policies, bonds, and such papers at the bank, it is convenient to have a record of them in the house. These two forms are to be used for this purpose.

In listing investments, under Description give name and kind, as, for example, "First mortgage on John Smith's farm." Under Remarks note the rate of interest and dates upon which it is to be paid, and method and time of paying principal.

When an investment is sold or an insurance policy paid, record the facts. Money being held in the bank for reinvestment should be listed on Form 25.

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Estimate of  
Income

Estimate of  
Expenditures

Income  
Received

Food

Meals Out

Housing

Operating

Furnishings  
and  
Equipment

Clothing

Health

Development

Personal

Automobile

Savings

Products  
Furnished by  
Farm

Summary of  
Expenditures

Summary of  
Property  
Owned

Garden  
Record

Poultry  
Record

Canned and  
Preserved  
Food Record

Accounts  
Receivable

Accounts  
Payable

Household  
Inventory

Record of  
Insurance  
Policies

Record of  
Investments



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## RECORD OF FAMILY EXPENDITURES

19\_\_\_\_

Name\_\_\_\_\_

Address\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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Estimate of  
Income

Estimate of  
Expenditures

Income  
Received

Food

Meals Out

Housing

Operating

Furnishings  
and  
Equipment

Clothing

Health

Development

Personal

Automobile

Savings

Products  
furnished by  
Farm

Summary of  
Expenditures

Summary of  
Property  
Owned

Garden  
Record

Poultry  
Record

Canned and  
Preserved  
Food Record

Accounts  
Receivable

Accounts  
Payable

Household  
Inventory

Record of  
Insurance  
Policies

Record of  
Investments

## ESTIMATES OF INCOME, 19\_\_\_\_\_

ITEM	JANUARY		FEBRUARY		MARCH		APRIL	
Cash on hand	\$		\$		\$		\$	
Salary or business income								
Interest from mortgages, etc.								
Rents received								
Dividends from investments								
Money gifts received.								
TOTAL ESTIMATED INCOME								



## ESTIMATES OF EXPENDITURES, 19\_\_\_\_\_

ITEM	JANUARY	FEBRUARY	MARCH	APRIL	MAY
Food purchased	\$	\$	\$	\$	\$
Meals out					
TOTAL FOOD					
Rent or interest on mortgage					
Taxes on house and lot					
Fire insurance on house					
Repairs and improvements					
TOTAL HOUSING					
Fuel					
Light and power					
Water					
Telephone					
Ice					
Household supplies					
Laundry done out					
Paid service					
Fire insurance on furniture; safe deposit					
Stationery, postage, telegrams, express, freight					
Fare on bus, car, and train					
TOTAL OPERATING					
FURNISHINGS AND EQUIPMENT					
Clothing—Husband					
Wife					
Child 1					
Child 2					
Child 3					
General					
TOTAL CLOTHING					
HEALTH					
Formal education					
Reading matter					
Taxes other than on house and automobile					
Church and social and civic organizations					
Gifts to individuals outside family					
Recreation					
Vacation and pleasure trips					
Vocation					
TOTAL DEVELOPMENT					
Personal—Husband					
Wife					
Children					
General					
TOTAL PERSONAL					
AUTOMOBILE					
Emergency fund					
Savings account					
Insurance, life, endowment and annuity					
Payments on house					
Other investments					
TOTAL SAVINGS					
TOTAL ESTIMATED EXPENDITURES					
TOTAL ESTIMATED INCOME					



MEMORANDA



## INCOME RECEIVED

[illegible]



[illegible]



[illegible]



[illegible]











## FOOD PURCHASED

Month.

[illegible]







## HOUSING

[illegible]











## FURNISHINGS AND EQUIPMENT

[illegible]



## CLOTHING

Record of \_\_\_\_\_

[illegible]



## CLOTHING

Record of \_\_\_\_\_

[illegible]



## CLOTHING

Record of \_\_\_\_\_

[illegible]



## HEALTH

[illegible]



## DEVELOPMENT

[illegible]







## PERSONAL

[illegible]







PERSONAL

[illegible]



# AUTOMOBILE

[illegible]









NOTES ON SUMMARY OF EXPENDITURES AND SUGGESTIONS FOR NEXT YEAR'S PLAN FOR  
EXPENDITURES

8-5978

Summary of  
Expenditures

Summary of  
Property  
Owned

Garden  
Record

Poultry  
Record

Canned and  
Preserved  
Food Record

Accounts  
Receivable

Accounts  
Payable

Household  
Inventory

Record of  
Insurance  
Policies

Record of  
Investments

## SUMMARY OF EXPENDITURES, 19\_\_

ITEM	JANUARY	FEBRUARY	MARCH	APRIL
Food purchased	\$	\$	\$	\$
Meals out				
TOTAL FOOD				
Rent or interest on mortgage				
Taxes on property				
Fire insurance on house				
Repairs and improvements				
TOTAL HOUSING				
Fuel				
Light and power				
Water				
Telephone				
Ice				
Household supplies				
Laundry done out				
Paid service				
Fire insurance on furniture; safe deposit				
Stationery, postage, express, freight				
Fare on bus, car, and train				
TOTAL OPERATING				
FURNISHINGS AND EQUIPMENT				
Clothing—Husband				
Wife				
Child 1				
Child 2				
Child 3				
General				
TOTAL CLOTHING				
HEALTH				
Formal education				
Reading matter				
Taxes other than on house				
Church and social and civic organizations				
Gifts to individuals outside family				
Recreation				
Vacation and pleasure trips				
Vocation				
TOTAL DEVELOPMENT				
Personal—Husband				
Wife				
Children				
General				
TOTAL PERSONAL				
AUTOMOBILE				
Emergency fund				
Savings account				
Insurance, life, endowment and annuity				
Payments on house				
Other investments				
TOTAL SAVINGS				
TOTAL EXPENDITURES				
TOTAL INCOME				



NOTES ON SUMMARY OF EXPENDITURES AND SUGGESTIONS FOR NEXT YEAR'S PLAN FOR  
EXPENDITURES

8-5978

Lined area for notes and suggestions.



ASSETS			LIABILITIES		
	\$			\$	
Total			Total		

Total assets . . . . . \$\_\_\_\_\_

Total liabilities . . . . . \$\_\_\_\_\_

Total property owned . . . . . \$\_\_\_\_\_

































## MATERIAL FOR USE IN PLANNING AND RECORDING FAMILY EXPENDITURES

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Directions for Keeping a Record of Family Expenditures.

Form 1.....	Estimates of Income.
Form 2.....	Estimates of Expenditures.
Form 3.....	Income Received.
Form 4.....	Food Purchased.
Form 5.....	Food—Meals Out.
Form 6.....	Housing.
Form 7.....	Operating.
Form 8.....	Furnishings and Equipment.
Form 9.....	Clothing.
Form 10.....	Health.
Form 11.....	Development.
Form 12.....	Personal.
Form 13.....	Automobile.
Form 14.....	Savings.
Form 15.....	Products Furnished by Farm for Household Use.
Form 16.....	Summary of Expenditures.
Form 17.....	Summary of Property Owned.
Form 18.....	Garden Record.
Form 19.....	Poultry Record.
Forms 20 and 20a.....	Canned and Preserved Food Record.
Form 21.....	Accounts Receivable.
Form 22.....	Accounts Payable.
Form 23.....	Household Inventory.
Form 24.....	Record of Insurance Policies.
Form 25.....	Record of Investments.

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### ORDER ADDITIONAL FORMS BY NUMBER

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